

Occupation Tax

The City Council has imposed occupation taxes for companies conducting business within the City. Monthly remittance forms can be found at the bottom of the page for your convenience.

Alcoholic Beverages Occupation Tax

The following businesses conducted within the City shall pay the following annual occupation tax based upon the class of liquor license held:

- Class A - Retailer of beer only, for consumption on the premises - \$200.00
- Class B - Beer only, for consumption off the premises - \$200.00
- Class C - Alcoholic liquor, consumption on and off premises - \$600.00
- Class D - Alcoholic liquor, consumption off the premises - \$400.00
- Class I - Alcoholic liquor, consumption on premises - \$500.00
- Distributor of beer (wholesale) - \$1,000.00
- Distributor of liquor (wholesale) - \$1,500.00
- Class K - Catering permit - \$200.00
- Special designated permit (per day) by unlicensed caterer - \$10.00

License fees and occupation taxes will be prorated on a quarterly basis when an existing licensed business is purchased and a new license of the same class is issued and when a new license is issued for a location that has not previously been licensed. The occupation tax shall be due and payable immediately after the issuance of a license under the Nebraska Liquor Control Act.

911 Surcharge

Pursuant to Neb.Rev.Stat. §86-420 through 86-441, there is hereby imposed a service surcharge in the amount of \$1.00 per month on each local exchange access line physically terminating in the 911 service area of the County of Gage, Nebraska. The service surcharges collected in any one calendar quarter by the service supplier shall be remitted to the City no later than 60 days after the close of that calendar quarter.

Lodging Occupation Tax

Each person, firm, or corporation engaged in the business of operating a hotel providing lodging in the City shall pay an occupation tax in the amount of 3.0% of the basic rental rates charged per occupied room per night.

The lodging occupation tax shall be due and payable on the first day of each calendar month next succeeding the month during which the room was occupied. All taxes not paid by the 25th day of the month in which they are due and payable shall be deemed to be delinquent. All taxes not paid by the delinquent date shall bear interest rate of 14% per annum from the date due until paid.

Public Service/Utility Companies Occupation Tax

An occupation tax is hereby imposed on each public service company or public utility company and doing business within the City on the gross receipts resulting from such business earned within the City. The occupation tax levied by this section shall be based upon a percentage of the gross receipts earned by such companies. The following rates have been set by the City Council:

- Electrical light and power companies - 3%
- Gas, natural and manufactured - 5%
- Telecommunications - 5%
- Cable TV companies - 5%
- Garbage, refuse and rubbish collection companies' gross receipts for commercial and industrial customers - 3%

The public service/utility occupation tax shall be due and payable on or before the last day of each and every month. If the total amount due and payable is less than \$10.00, then the occupation tax shall be due and payable on May 1st of each year.

Miscellaneous Occupation Tax

For information on all other occupation tax rates, see [Beatrice City Code](#).

911 Service Surcharge Monthly Remittance form 190.66 KB

Lodging Occupation Tax Monthly Remittance form 188.06 KB

Telecommunications Occupation Tax Monthly Remittance form 184.42 KB